

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2736/P1dn

MES:sac;jm

August 5, 2013

Rep. Nygren:

Please review this draft carefully to ensure that it meets your intent. Joe Kreye and I spoke to Kyle Christianson about this bill and Kyle recommended that I make the change from “special tax” to “special charge” in s. 66.0413 (1) (f), stats., and indicated that this change would prevent a county from having to reimburse a municipality for delinquent razing costs. Kyle stated that as part of the August settlement of property taxes under s. 74.29, stats., a county treasurer is required, in effect, to reimburse a municipality for razing costs that are added to the property tax roll.

I've made the requested change in s. 66.0413 (1) (f), but after reading the statute on special charges, I'm not sure that this solves the problem. It seems to me that the language of s. 66.0627 (4), stats., may lead to the same problem by requiring a county treasurer to reimburse a municipality for razing costs as is done under current law.

Section 66.0627 (4) states, in part: “A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. **The delinquent special charge shall be included in the current or next tax roll for collection and settlement under ch. 74.**” You may want to check with Mr. Christianson to see if he believes that this provision could require a county treasurer to reimburse a municipality for razing costs because of s. 74.29, stats., the provision which led to the drafting request in the first place. If this reading of the statute is correct, it seems that s. 74.29, stats., may need to be amended to prevent the problem you've described in your instructions.

Please let me know if any changes to the bill are needed. Thanks.

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